

## Commonwealth of Virginia

## Auditor of Public Accounts

Walter J. Kucharski Auditor of Public Accounts

P.O. Box 1295 Richmond, Virginia 23218

December 8, 2011

Willie Craft Board Chairman P. O. Box 863 Appomattox, VA 24522

County of Appomattox

Dear Mr. Craft:

We have reviewed the Commonwealth collections and remittances of the Treasurer, Commissioner of the Revenue, and Sheriff of the locality indicated for the year ended June 30, 2011. Our primary objectives were to determine that the officials have maintained accountability over Commonwealth collections, established internal controls, and complied with state laws and regulations.

The results of our tests found the constitutional officers complied, in all material respects, with state laws, regulations and other procedures relating to the receipt, disbursement, and custody of state funds.

Sincerely,

**Auditor of Public Accounts** 

WJK:kwv

cc: Aileen Ferguson, County Administrator

Janet M. Belter, Treasurer

Sara Henderson, Commissioner of the Revenue

O. Wilson Staples, Sheriff

www.apa.virginia.gov (804)-225-3350